


To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and (3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

Assisted by:

Certified Public Accountants

Email:


County Clerk

Barbara McDonald

Governing Body

City of Brownell

2015

Computation to Determine Limit for 2015

		Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$	<u>4,609</u>
2. Debt service levy in 2014 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>4,609</u>
2014 Valuation Information for Valuation Adjustments		
4. New improvements for 2014 :	+ <u>12,468</u>	
5. Increase in personal property for 2014 :		
5a. Personal property 2014	+ <u>1,050</u>	
5b. Personal property 2013	- <u>5,289</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2014 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2014 :	+ <u>2,972</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>15,440</u>	
9. Total estimated valuation July 1, 2014	<u>124,709</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>109,269</u>	
11. Factor for increase (8 divided by 10)	<u>0.14130</u>	
12. Amount of increase (11 times 3)	+ \$	<u>651</u>
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	<u>5,260</u>
14. Debt service levy in this 2015 budget		<u>0</u>
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>5,260</u>
16. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
17. Consumer Price Index adjustment (3 times 16)	\$	<u>69</u>
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication. (15 plus 17)	\$	<u>5,329</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Brownell

2015

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	3,809	858	12	227
Library	800	180	2	48
TOTAL	4,609	1,038	14	275

County Treas Motor Vehicle Estimate 1,038

County Treasurers Recreational Vehicle Estimate 14

County Treasurers 16/20M Vehicle Estimate 275

Motor Vehicle Factor 0.22521

Recreational Vehicle Factor 0.00304

16/20 Vehicle Factor 0.05967

City of Brownell

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

City of Brownell

2015

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

2015

City of Brownell

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2014	Payments Due 2014	Payments Due 2015
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Brownell

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	29,040	27,101	8,443
Receipts:			
Ad Valorem Tax	3,617	3,809	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	32	0	0
Motor Vehicle Tax	1,052	919	858
Recreational Vehicle Tax	14	11	12
16/20M Vehicle Tax	292	307	227
Gross Earning (Intangible) Tax	254	282	106
LAVTR			0
City and County Revenue Sharing			0
Waring Township	2,500	2,000	3,000
Franchise Fees	0	400	400
Interest on Idle Funds	104	250	250
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	7,865	7,978	4,853
Resources Available:	36,905	35,079	13,296
Expenditures:			
Salaries & Wages	1,176	0	1,180
Utilities	3,346	0	3,350
Repairs	642	0	600
Fees	542	0	545
Supplies	46	0	30
Capital Outlay	0	10,000	0
Operating Expenses	3,958	16,556	12,408
Neighborhood Revitalization Rebate	94	80	332
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	9,804	26,636	18,445
Unencumbered Cash Balance Dec 31	27,101	8,443	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	18,547	26,636	18,445
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,445
		Tax Required	5,149
Delinquent Comp Rate:	3.5%		180
	Amount of 2014 Ad Valorem Tax		5,329

City of Brownell

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,159	2,147	2,161
Receipts:			
Ad Valorem Tax	760	800	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5		
Motor Vehicle Tax	220	193	180
Recreational Vehicle Tax	3	2	2
16/20M Vehicle Tax	20	65	48
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,008	1,060	230
Resources Available:	2,167	3,207	2,391
Expenditures:			
Appropriations	0	1,029	2,391
Neighborhood Revitalization Rebate	20	17	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20	1,046	2,391
Unencumbered Cash Balance Dec 31	2,147	2,161	xxxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	2,285	1,046	2,391
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,391
		Tax Required	0
Delinquent Comp Rate:	3.5%		0
Amount of 2014 Ad Valorem Tax			0

City of Brownell

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	1,418	1,276	1,598
Receipts:			
State of Kansas Gas Tax	731	740	750
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	731	740	750
Resources Available:	2,149	2,016	2,348
Expenditures:			
Street Repair and Maint	228	418	1,698
Salaries & Wages	645	0	650
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	873	418	2,348
Unencumbered Cash Balance Dec 31	1,276	1,598	0
2013/2014/2015 Budget Authority Amount:	2,120	418	2,348

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water & Trash	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	10,699	14,931	8,232
Receipts:			
Customer Fees	13,169	8,000	14,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	13,169	8,000	14,500
Resources Available:	23,868	22,931	22,732
Expenditures:			
Operating Expenses	5,236	14,699	18,982
Salaries & Wages	3,701	0	3,750
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	8,937	14,699	22,732
Unencumbered Cash Balance Dec 31	14,931	8,232	0
2013/2014/2015 Budget Authority Amount:	13,864	14,699	22,732

2015

NOTICE OF BUDGET HEARING

The governing body of
City of Brownell
will meet on August 18, 2014 at 7:00 p.m. at City Building, 4th Street, Brownell, Kansas for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Building, 4th Street, Brownell, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	9,804	37.187	26,636	35.200	18,445	5,329	42.731
Library	20	7.810	1,046	7.393	2,391		
Special Highway	873		418		2,348		
Water & Trash	8,937		14,699		22,732		
Totals	19,634	44.997	42,799	42.593	45,916	5,329	42.731
Less: Transfers	0		0		0		
Net Expenditure	19,634		42,799		45,916		
Total Tax Levied	4,609		4,609		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	102,429		108,209		124,709		

Outstanding Indebtedness,

January 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

City Official Title: Mayor

City of Brownell

2015

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General	5,329	42.731	332
Library	0		
TOTAL	5,329	42.731	332

2014 July 1 Valuation: 124,709

Valuation Factor: 124.709

Neighborhood Revitalization Subj to Rebate: 7,762

Neighborhood Revitalization factor: 7.762

**This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

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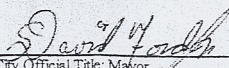
BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	9,804	37.187	26,636	35.200	18,445	5,329	42.731
Library	20	7.810	1,046	7.393	2,391		
Special Highway	873		418		2,348		
Water & Trash	8,937		14,699		22,732		
Totals	19,634	44.997	42,799	42.593	45,916	5,329	42.731
Less: Transfers	0		0		0		
Net Expenditure	19,634		42,799		45,916		
Total Tax Levied	4,609		4,609		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	102,429		108,209		124,709		

Outstanding Indebtedness, January 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills


 City Official Title: Mayor